

**IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF OHIO – EASTERN DIVISION**

In re: Janet Heeter : Case No. 17-54260
:
Debtor. : Chapter 13
:
: Judge Preston

**RESPONSE OF CREDITOR STATE OF OHIO DEPARTMENT OF
TAXATION TO DEBTOR’S AMENDED MOTION TO AVOID LIENS
[DOC. NO. 33]**

Now comes Attorney General Mike DeWine, acting through special counsel duly appointed as provided in Ohio Revised Code Section 109.08, on behalf of Creditor, the State of Ohio Department of Taxation (“DOT”), and responds to Debtor’s Amended Motion to Avoid Judgment Liens (“Motion”) [Docket No. 33]. For the reasons set forth more fully in the accompanying Memorandum in Support, the Debtor’s Motion should be denied.

Respectfully submitted,
Mike DeWine
Attorney General of Ohio

/s/ Erin M. Dooley
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MEMORANDUM IN SUPPORT

On August 9, 2017, Debtor filed a Motion seeking to avoid liens filed by DOT with the Pickaway County, Ohio Clerk of Courts as case numbers 2015SL1158, 2016SL0006, and 2016SL0068. DOT opposes the Motion on the grounds that the liens Debtor seeks to avoid are no longer valid and therefore cannot be secured claims subject to avoidance action under 11 U.S.C. 506(a). The liens are no longer valid because they have already been released. Debtor needs file the releases with the Pickaway County Clerk of Courts in order to clear the record with the court. Additional releases can be provided to Debtor if she is no longer in possession of the releases that were previously issued.

WHEREFORE, for the foregoing reasons, DOT asks that this Court deny Debtor's request to avoid the following liens of DOT filed with the Pickaway County Clerk of Courts: 2015SL1158, 2016SL0006, and 2016SL0068.

Respectfully submitted,
Mike DeWine
Attorney General of Ohio

/s/ Erin M. Dooley
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CERTIFICATE OF SERVICE

I certify that a copy of the foregoing was served on the following registered ECF participants, electronically through the court's ECF System at the email address registered with the court on this 30th day of August, 2017, upon:

Office of the US Trustee
170 North High Street
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Columbus, OH 43215

Frank M Pees
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and on the following by ordinary U.S. Mail addressed to:

Janet Heeter
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Synchrony Bank
c/o PRA Receivables Management, LLC
PO Box 41021
Norfolk, VA 23541

/s/ Erin M. Dooley
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